

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant(s): Mark Franklin Davis

Serial No.: 10/591,374

Examiner: Borsetti, Greg

Filing Date: 08/31/2006

Art Unit: 2626

Title: Multichannel Audio Coding

Conf. No. 8002

June 10, 2010

Commissioner of Patents

P.O. Box 1450

Alexandria, VA 22313-1450

**RESPONSE TO OFFICE ACTION**

Sir:

This communication is submitted in response to the office action having a notification date of January 14, 2010. A three-month response period was set, thus making the response date, before extensions, April 14, 2010. A two-month extension of time is being requested, thereby extending the response period to June 14, 2010.

**Amendments to the Claims** begin on page 2.

**Amendments to the Specification** begin on page 4.

**Remarks** begin on page 5.